

# 1099 Income Withholding Tax Return

(Withholding from 1099 forms only)

Please see next page for instructions



**DETACH FORM  
ON THIS LINE**

Photocopy for your records.

**Cut here and send only the coupon below.** Help us save time and your tax dollars.

DR 1107 (07/18/14)  
**COLORADO DEPARTMENT OF REVENUE**  
[www.TaxColorado.com](http://www.TaxColorado.com)

## Colorado Department of Revenue 1099 Income Withholding Tax Return

Account Number	Period (MM/YY - MM/YY)	Due Date(MM/DD/YY)	FEIN	<b>1020-100</b>
SSN 1	SSN 2	1. Total Colorado tax withheld from income reportable on a 1099. <b>(100)</b>		
Signature	Date (MM/DD/YY)	Phone	2. Overpayment of tax for prior period(s) of the current year only. <b>See the instructions for amending withholding taxes. (905)</b>	
Signed under penalty of perjury in the second degree.			3. Line 1 minus line 2	
The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically. (Do not write in space below)			4. Penalty (see instructions) <b>(200)</b>	
			5. Interest (see instructions) <b>(300)</b>	
			6. Amount Owed (Total of lines 3, 4, and 5) <b>(355)</b> \$	
			.00	

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## Instructions for Completing 1099 Income Withholding Tax Return

You may sign up for Electronic Funds Transfer (EFT). The EFT transaction is the filing of the return. Visit [www.Colorado.gov/revenue/eft](http://www.Colorado.gov/revenue/eft) for information on how to register and pay through EFT. **Do not file a paper DR 1107 if you remitted the withholding taxes via EFT.**

## Instructions for Amending Withholding Taxes

If additional tax is owed, file another return for the period the tax is due reporting only the additional amount owed at [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline). If you cannot file electronically, file a paper DR 1107 reporting only the additional tax due for the period.

FYI publications, forms, and answers to common questions are available at [www.TaxColorado.com](http://www.TaxColorado.com), the official Taxation Web site. Or, you may call (303) 238-7378 to speak with a representative.

**Filing Period:** List here the filing period for this return. Be sure you are using the correct period end date for your defined filing frequency.

**Line 2** If a previous period in the current tax year was overstated and paid, complete the worksheet below and calculate the overpayment for the tax period. **See the instructions for amending withholding taxes.**

**Line 4** Complete only if the return is being filed after the due date. Penalty is calculated by determining how far past the due date the return is being filed. If the return is filed within the first month after the due date, calculate the penalty at 5% (.05) of the tax due, or \$5, whichever is greater. For each additional month thereafter the return is delinquent, add one-half of 1% (.005), up to a maximum of 12%.

**Line 6** Add together the amounts listed on lines 3, 4 and 5. This is the amount that is due. Make check or money order payable to the Colorado Department of Revenue. Use the memo to clearly list " 1099 WTH," your account number, and tax period.

Colorado Department of Revenue  
Denver CO 80261-0009

**See Below for Your Records**  
**1099 Wage Withholding Tax:**

Original Filing Period	Adjusted Filing Period (if overpayment)
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A. As Filed  
B. As Corrected  
C. Difference

**Overpayment** – You may take a credit on a future return in the current calendar year only. See instructions above. If overpayment is claimed in a subsequent filing for the current calendar year, note in the box Adjusted Filing Period the period date the credit was claimed.

**Underpayment** – Calculate the difference above. Report only the difference for the period the additional tax is due per the instructions above. Penalty and interest due will be calculated after the additional payment for the period has been received.

- Date Paid

[illegible]